

## **AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application.

### **Listing Of Claims:**

1. (Currently Amended) A computer implementable method ~~for performing data processing operations associated with providing principal protection exposure to an equity market,~~ comprising the steps of:

~~conducting a sale of~~ selling a trust certificate to generate proceeds, ~~which wherein the~~ sale is from a trust to a first entity;

~~allocating, with a computer, a portion of the proceeds of the sale of the trust certificate to a purchase of an equity security, which purchase is by the trust from the equity market; and~~

purchasing the equity security with the allocated portion of the proceeds of the sale of the trust certificate, wherein the purchase is made by the trust from an equity market;

~~allocating, with a computer, a portion of the proceeds of the sale of the trust certificate to a purchase of a put option on the equity security, which purchase is by the trust from a second entity;~~

purchasing the put option with the allocated portion of the proceeds of the sale of the trust certificate, wherein the purchase is made by the trust from a second entity; and

~~using the sale of the trust certificate to the first entity, combined with the purchase of the equity security by the trust and the purchase of the put option by the trust, so as to provide the first entity with principal protection exposure to the equity market without causing substantial income statement volatility;~~

wherein the trust includes a requirement that the equity security be sold on a date that the put option expires.

2. (Original) The method of claim 1, wherein the principal protection exposure is provided to the first entity with substantially no income statement volatility.

3. (Cancelled)

4. (Original) The method of claim 1, wherein substantially all of the proceeds of the sale of the trust certificate are allocated between the purchase of the equity security and the purchase of the put option on the equity security.

5. (Original) The method of claim 1, further comprising structuring the trust.

6. (Original) The method of claim 5, wherein substantially all of the proceeds of the sale of the trust certificate are allocated among the purchase of the equity security, the purchase of the put option on the equity security, and formation and administration costs associated with the trust.

7. (Cancelled)

8. (Currently Amended) The method of claim [[7]] 1, further comprising selecting a trustee for the trust.

9. (Currently Amended) The method of claim [[7]] 1, further comprising selecting an independent bank trustee to serve as trustee for the trust.

10. (Cancelled)

11. (Original) The method of claim 1, wherein the put option is struck at a price that substantially guarantees at least the return of the initial investment by the first entity at the maturity of the put option.

12. (Original) The method of claim 11, wherein the put option is an over-the-counter put option.

13. (Original) The method of claim 12, wherein the put option is a European-style cash-settling option.

14. (Original) The method of claim 1, wherein the steps are carried out in the order recited.

15. (Currently Amended) A computer implementable method ~~for performing data processing operations associated with providing principal protection exposure to an equity market~~, comprising the steps of:

structuring a trust;

selecting a trustee for the trust;

~~carrying out a sale of~~ selling a trust certificate to generate proceeds, ~~which~~ wherein the sale is from the trust to a first entity;

allocating, with a computer, a portion of the proceeds of the sale of the trust certificate to a purchase of an equity security, ~~which purchase is by the trust from the equity market;~~ and

purchasing the equity security with the allocated portion of the proceeds of the sale of the trust certificate, wherein the purchase is made by the trust from an equity market;

allocating, with a computer, a portion of the proceeds of the sale of the trust certificate to a purchase of a put option on the equity security, ~~which purchase is by the trust from a second entity;~~ and

purchasing the put option with the allocated portion of the proceeds of the sale of the trust certificate, wherein the purchase is made by the trust from a second entity;

~~using wherein~~ substantially all of the proceeds of the sale of the trust certificate to allocate the proceeds are allocated among the purchase of the equity security, the purchase of the put option on the equity security, and formation and administration costs associated with the trust; and

~~processing wherein~~ the sale of the trust certificate to the first entity, combined with the purchase of the equity security by the trust and the purchase of the put option by the trust, so as to provide the first entity with principal protection exposure to the equity market without causing substantial income statement volatility; and

wherein the trust includes a requirement that the equity security be sold on a date that the put option expires.

16. (Original) The method of claim 15, wherein the principal protection exposure is provided to the first entity with substantially no income statement volatility.

17. (Cancelled)

18. (Cancelled)

19. (Original) The method of claim 15, further comprising selecting an independent bank trustee to serve as trustee for the trust.

20. (Cancelled)

21. (Original) The method of claim 15, wherein the put option is struck at a price that substantially guarantees at least the return of the initial investment by the first entity at the maturity of the put option.

22. (Original) The method of claim 21, wherein the put option is an over-the-counter put option.

23. (Original) The method of claim 22, wherein the put option is a European-style cash-settling option.

24. (Original) The method of claim 15, wherein the steps are carried out in the order recited.

25-35. (Cancelled)

36. (New) The method of claim 1, wherein a third entity owns a blocking piece of the trust such that the trust could not be unilaterally dissolved or amended by the first entity.

37. (New) The method of claim 15, wherein a third entity owns a blocking piece of the trust such that the trust could not be unilaterally dissolved or amended by the first entity.